IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

MONDAY, THE 8TH JANUARY 2007 / 18TH PAUSHA 1928

WP(C).No. 32 of 2007(D)

PETITIONER:

M/S.SPICES TRADING CORPORATION LTD.,
S R M ROAD, 43/1548, ERNAKULAM,
KOCHI-12, REP. BY ITS ASSISTANT MARKETING
MANAGER, MR.B.JAGADISH KUMAR.

BY ADV. SRI.A.M.SHAFFIQUE
SRI.E.K.NANDAKUMAR
SRI.A.K.JAYASANKAR NAMBIAR
SRI.ANIL D. NAIR

RESPONDENTS:

1. ASSISTANT COMMISSIONER,
(ASSMT.), SPECIAL CIRCLE (PRODUCE),
MATTANCHERRY.

2. DEPUTY COMMISSIONER OF COMMERCIAL
TAXES (APPEALS), ERNAKULAM.

3. THE STATE OF KERALA,
REP. BY THE SECRETARY (TAXES),
GOVERNEMNT OF KERALA, SECRETARIAT,
THIRUVANANTHAPURAM.

BY GOVT. PLEADER SRIL SOJAN JAMES

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 08/01/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

P.R.RAMAN,J.

W.P.(C).NO.32 OF 2007

Dated this the 8th day of January, 2007

JUDGMENT

Ext.P4 is an order granting stay on condition to remit 50% of the tax dues. Petitioner contends that he is only an auctioneer and by virtue of Circular No.7/99 the petitioner need not produce 25 C Form in respect of the products directly given to the auctioneers by the planters. As such there is no liability and the entire amount ought to have been allowed by way of exemption.

2. Heard both sides.

3. In the factual situation, there will be a direction that in case the petitioner pays an amount of Rs.2,00,000/- (Rupees two lakhs) within three weeks from today, realisation of the balance amount due shall stand stayed

until disposal of the appeal by the 2nd respondent. To the above extent the stay order passed by the Appellate Authority is modified.

Writ Petition is disposed of as above.

P.R.RAMAN,
Judge.

kcv.